Billing Code 1610-02

FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

Notice of Issuance of Statement of Federal Financial Accounting Standards 47

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

Board Action: Pursuant to 31 U.S.C. 3511(d), the Federal Advisory Committee Act (Pub. L. 92-463), as amended, and the FASAB Rules of Procedure, as amended in October, 2010, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has issued Statement of Federal Financial Accounting Standard 47, Federal Entity.

The Standard is available at

http://www.fasab.gov/accounting-standards/authoritativesource-of-gaap/accounting-standards/fasab-handbook/

For assistance in accessing the document contact FASAB at (202) 512-7350.

FOR FURTHER INFORMATION, CONTACT: Wendy M. Payne, Executive

Director, 441 G St., N.W., Mail Stop 6H19, Washington, D.C. 20548 or call 202-512-7350.

Authority: Federal Advisory Committee Act, Pub. L. 92-463.

Dated: December 22, 2014.

Charles Jackson,

Federal Register Liaison Officer.

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